

DATE: May 28, 2008

TO: Federal Election Commission

FROM: Laborers' Local No. 91 Political Action Fund
2556 Seneca Ave., Niagara Falls, NY 14305

Identification Number: C00155069

This filing is in response to a letter of inquiry from the Federal Election Commission dated May 23, 2008, relative to the Amended Year End Report (7/1/2007 - 12/31/2007).

The original and amended reports were prepared by our accountant, John C. Frosolone, CPA, using the FECFile Software. After installing software upgrades in January 2008, our accountant encountered several problems with the data import feature, specifically when trying to import cash receipts information.

He consulted with FEC technical support, but his repeated attempts to resolve the issue were unsuccessful. Because the January 31 filing deadline was at hand, there was no time to manually enter the individual receipts data which consisted of over 1,750 individual receipts. Also, the software does not allow for an override entry of the total unitemized receipts amounts. Therefore, our accountant prepared the year end report with the intention of preparing an amendment once he was able to resolve the problems he was having importing the data electronically.

Upon finally resolving the problems, he prepared the amendment to include the imported information.

We trust this information clarifies the reasons why it was necessary to submit the amended report referenced above.

Thank you.
